llows
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tate's evidence and deliver over to con-
nishment the principals in the matter—the
the gold standard and defenders of national
in behalf of the railway company supplied the
o be sure, if this result can be achieved without
g the legislators and the middle-men escape, so much
better, but to catch the principal should ever be the
rime object.

That is why the Journal advocates such a change in the law as would give every inducement to the bribe-taker to round upon and betray the bribe-giver. While the latter is protected by the statutes which provide equal penalties for both parties to bribery, the rich and conscienceless will continue fearlessly to buy from legislatures the privileges they desire.

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have to say. If they had condescended to
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ustice requires it to be repeated, in the face of
ors of the angry bolters, that Mr. McKinley never
his protection principles, and that his party put
orward wherever it was felt that votes could be got
t way.
re is nothing un-Republican in the Dingley bill, noth-
of tune with the St. Louis platform. If the Dem
olters were deceived, they deceived themselves.

THE MILLIONAIRE AND HIS TAXES.

Observers of that annual semi-religious ceremony known to New Yorkers as "swearing off taxes" must have contemplated this year's observance of it with somewhat mixed emotions. A city which so nobly acquitted itself in a campaign the issue of which, so we were assured, was repudiation versus national honor, must regard with amazement not untinged with grief the appearance of many of the chief leaders on the side of "honor" appearing to repudiate under oath their duty to the municipality. It even appears that the impassioned appeals of October last have not only been forgotten, but that the defenders of the national honor so exhausted their efforts in that defence as to be quite unable to maintain their own untarnished to-day. President Barker, of the Board of Tax Commissioners, says that never was there so much "swearing off" as this year. One gentleman, "assessed for millions"—and, therefore, one of the most sturdy defenders of the national honor—"went to Tuxedo last year, stayed there long enough to vote at the last election"—we can guess how—and then came in to report he did not have to pay personal taxes in New York any longer. Continuing, the Commissioner says: "Persons who have considerable personal property are giving up their residences in New York, and the city is losing heavily." This process is facilitated by the New York law, which—as declared in a case involving the excellent Mr. Platt of Tioga—made the place where a man votes his residence, instead of making him vote where he resides. So the patriotic millionaire may have a shooting box at Tuxedo and vote there, while the priceless furnishings of the Fifth avenue mansion and the bonds in his safety deposit box go untaxed.

The ethics of this operation it may be as well to pass without discussion. The accumulation of millions seldom develops the ethical sense very noticeably, and, besides, in the relation of the millionaire to the State the ethical obligation rests wholly on the latter. For example, the prosperous person who never fails to defraud the Government by smuggling every time he returns from Europe would regard a proposition to pay the interest on his Government bonds in anything other than gold—however greatly appreciated in value—as immoral, nay, criminal.

Indeed, we don't quite know what to do in order to keep our millionaires with us and in good temper. If we tax their personal property in New York they move out of the city. If the State should tax their estates after their deaths they—as President Barnard points out—would move out of the State. If the nation should attempt to tax their incomes they would—so they all say—move out of the United States. And, as a nation destitute of millionaires would be an arid waste—though we believe Mr. Henry George has pointed out that the tramp is the complement of the millionaire—it probably would be best to abandon all attempt to tax them, and leave the burden of maintaining the Government where it now rests—squarely on the shoulders of the farmer and the workingman.

A HIDEOUS BACKSLIDING.

Mayor Strong has sent horrified Reform into fits. In a moment of wrath, an emotion far too violent and sinful to be becoming to one so respectable, he said "Damn." He said it fiercely and to the face of Superintendent of Buildings Constable, who had offended him. Were Mayor Strong a Tammany man, a Bryan man—anything but the defender of the national honor and the gold dollar, the glass of political virtue that he is—this could be borne. Everybody who believes in free silver or permits himself to be a strict party man is expected to be scornful of those higher moralities which differentiate the Mugwump from the man. But Damn comes with a cyclone shock from the lips of Reform. It jars even as it would were it to proceed from beneath a bonnet. And after he said Damn, Mayor Strong followed it up with an abandoned wink to the terrified subordinates who overheard his frightful language.

Parallels are not utterly unknown. Instances are on record where men have lived long, cleanly, orderly lives until far past their prime, and then gone in for a hilarious old age. Are we to understand that one of these hideous moral earthquakes has occurred in the City Hall? Rational surmise is baffled, probability disappears and the landmarks of congruity vanish when non-partisan perfection takes to damning and winking. The grain of corn has struck the head of the Mugwump Henny-Penny and the sky is falling.

Will there be a special meeting of the Reform Club? And can the pulpit remain silent? Oh for an hour, two hours, half a dozen hours, of Roosevelt to explain away this profane mystery which now enshrouds Reform!

There is one person in the United States anyway over whom the resident of the metropolis has an advantage. The rural voter does permit the New Yorker to drink subject to rigorous rules and regulations, but under the Raines law a wild Indian can't get a drink here at all.

Wall Street is expected to contribute to a fund to be expended on a few ex-Congressmen who have been repudiated by their constituents and who are willing to serve as gold standard missionaries. Wall Street will hardly feel complimented by this testimonial to its innocence.

The flippant manner in which the Republicans treat the Waldorf Democracy speeches must be very trying to the members of that organization, and if it is persisted in it may be necessary to have another dinner in order that disapproval may be officially

BLACK HE INHERITANCE TAX.

Millionairism is making a persistent attempt to dissuade Governor Black from signing the Inheritance Tax bill, which now waits his action. The gloomiest threats are thundered at him that this action on his part will rious blow to the business prosperity of the State ing rich men from residence, and that the income State will be greatly reduced instead of being in-

the question of equity, there can be no doubt that ciple of assessment that society should tax ly property which could not have been ac- thout the protection h society gives; and hould recognize the t that riches, as the es, are very largely "unearned increment." of wealth to increase inordinately would he laws which foster such favorable condi- d. England has recognized the fact by its ne tax, denounced so fiercely in this country m, yet no one thinks of making this charge

believes radically in the justice of a grad- x, and in using all constitutional means to desideratum. If it be admitted that there man's superior brains and energy, that proportionably taxed on the wealth ac- uperiority of personal force, certainly the ot inhere in the case of his children or y receive the wealth, earned by another, They are protected in the inheritance. drability of taxing such a gift are already resent inheritance tax laws. The princi- ted tax stands within the same limits of elops the principle in a more scientific le form.

Purely as politicians, Democrats are not specially interested in having the Dingley bill, which is now in the hands of the Senate, remodelled into economic decency. That enormous travesty of protection run mad would with a gust of laughter if criticism from the personal pressure of the volved. Never before was there such eeking forces, already well protected, the golden goose. Could the Dingley ir bill passed on the original lines, e powerful campaign document for next national canvass. It is fortu- s tha the more sagacious minds in t and are intervening to prevent hari-kari. bers of the Senatorial Finance their work of reshaping the rmally presented for several reduction of rates as against 0 per cent. Furthermore, it er cent more of revenue, of the business inter- g, somewhat less than Probably this change expected from a body , however, quite cer- the Democratic Sen- ughly, even after the lown rates still more. enate is to expose the its pretensions in de- inds of the people that That done, their duty

submit tamely to , in which par- n inured and vants are to ber of the

Racing Chappies to the Front.

THERE'LL be mounting in hot haste at Meadow Brook to-day. All the "horsey" set will be down there, and every chappie that doesn't grace the pigskin will cheer to victory or defeat those that do.

Meadow Brook, or Westbury, as all the world knows, is the home of the "Augie" Belmonts, the "Jimmie" Kernochans, the Albert Stevenses, the "Altie" Morgans, the "Tom" Hitchcocks, the Stanley Mortimers, the Oliver Birds, the "Jim" Laniers, the Sidney Dillon Ripleys, the William C. Whitneys and the Lenox Kennedys.

It is also the home of the foxhound and the anise-seed bag, of the golf link and the polo mallet, of the glad hand and the active tongue.

Yes, it will be "Call me early, mother dear," with the sweet chappisettes, for this is Meadow Brook Day, and they are all to be crowned queens o' the May.

The flower of the Meadow Brook Hunt will go pell-mell at the five-barred fences, and the heart of the Meadow Brook matron—there are no girls down there; they are too fresh—will repose in her mouth until the steeplechases end.

The most dashing rider of the Meadow Brook set will not be in the saddle to-day. For obvious reasons, "Jimmy" Kernochan will not ride.

Neither will Stanley Mortimer. He has no more bones left in his body to be broken. Nor will "Augie" Belmont. He is too deep in huge loans to borrow trouble from a steeplechase course.

Other Westbury married men have taken to golf as being more provocative of appetite and thirst than a hard fall from an unmanageable horse.

But there are Westbury chappies that nothing but death itself could keep out of the saddle to-day, and these are the dears who are going to unsettle the cardiac equipment of the ladies who follow their colors.

"Willie" Tiffany, for instance—that pink of gentlemen light-weights, whose delicate little legs can grip a horse's sides like the claws of a lemon squeezer.

And there's "Rawlie" Cottenet, not bigger nor fatter, but with hands of steel under silk gloves. Since he shaved his mustache for the Bradley Martin ball he has been taken as often for Tom Cannon, the famous English jockey, as for Father Ducey, the famous Irish priest.

And don't forget Craig Wadsworth, who rides so much that his legs look like a perambulat'ng parenthesis when he walks. He is bigger and burlier than the others, but with no more dash or courage.

Then, of course, dear old blundering, plucky Albert Stevens will go swinging over the jumps, down now and again, to the horror of the ladies, but always up and at it with a cheer from the men. You couldn't kill him with an axe.

Jack Hayes, the clever factotum of Bill Whitney's big farm, over which the course is laid, will have the mount on some of the finest jumpers of the day, the property of his popular chief. Hayes is as deaf as a post, but he is stout of heart, and the chappie that outrides him will know that he has been to the races.

There are rumors that "Dick" Peters and "Purr" Collier will also ride, but I doubt it. "Dick" is almost daft over the game of golf, and since the verdict against Once-a-Week "Purr" hasn't taken much joy in society.

As for the ladies whose hearts are likely to be disturbed, it must be understood that they will sit on the top of a high hill to view the steeplechases, as there is no grand stand.

You had better believe that the very tip-top of that hill is pre-empted by Mrs. August Belmont, whose right to the pinnacle of the Meadow Brook country there is no one bold enough to dispute.

On lower ridges will be found the lovely Mrs. Albert Stevens, arrayed to perfection; the volatile Mrs. Kennedy, the knowing Mrs. Bird, the resolute Miss Roby and scores of others who will gather for the occasion.

By Sunday many of the crowd will round up at the club links for golf. But for to-day—Meadow Brook Day—"the gang," as it calls itself, will be on dress parade, serene in the confidence that its members are the best dressed, best poised and most able-to-take-care-of-themselves women within a radius of New York long enough to take in the world.

The Thursday night roller skating club wound up the season with a dance at the Berkeley Armory last night.

It is gratifying to record that the company, which included Miss Anna Sands, Miss Ruth Hoe, Miss Angelica Schuyler Church, Goelet Gallatin, Lawrence Mortimer, Raymond Lefferts, J. V. S. Oddie, Jr., and others of the younger set did not undertake to go home on their roller skates as they did on a previous occasion when they got to racing over the middle of an asphalt pavement and were held up by a policeman for that offence.

The entertainment last night was lively enough without resorting to any such expedient to supplement its excitement.

Chappiedom will lose one of its brightest luminaries to-day when Tom McCaleb sails for England to help Victoria with her jubilee.

By way of making grief at his departure less poignant McCaleb gave a little farewell dinner at the Waldorf Thursday night, at which a very select crowd assembled and made more than merry until the stars got mixed with the dawn and the way home grew difficult.

I hope that McCaleb has deputized some one to take his place as the champion chastiser of impertinent foreigners who swagger about hotels and talk lightly of American women. A chance to lick one of those fellows ought never to be missed.

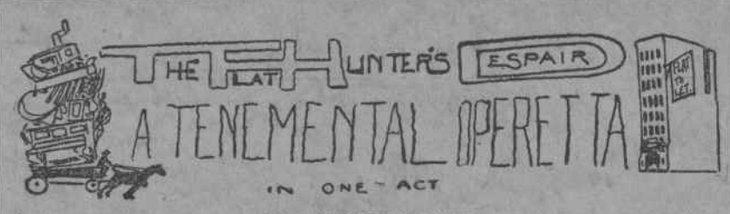
Mrs. Basil Hall's suicide in Greenwood Cemetery shocked many people well known in society, for the little dinners that she used to give at the Murray Hill Hotel were vastly popular with a certain set.

Mrs. Hall's most constant companion was a big gray cat that had crossed the ocean with her at least a dozen times and had been around the world with her twice.

The cat was a veritable man hater. The moment a new apple would put in an appearance it could leave the room, and nothing could induce it to return until the visitor had departed.

Mrs. Hall was a vivacious, hospitable and companionable woman, and about the last person in the world that her intimates would have selected for so tragic an end.

Mrs. Elisha Dyer, wife of the Governor-elect of Rhode Island, and mother of the bea



DRAMATIS PERSONAE:
A FEMALE FLAT HUNTER.
A VAN DRIVER.
A FLAT JANITOR.

OPENING CHORUS.

Oh, the flat may be hunted throughout the whole year—
On the flat there was ne'er a game law—
But it's hard to be found and it's far when it's near,
And the good one's so rare that it's raw.
Oh, the flat is a very mysterious thing,
It is coy and elusive and deep,
And it's subtle and primed with a vitreous sting,
And it broiders with nightmare your sleep.

Female Flat Hunter—Sire, I would like to look at this flat——

Janitor (angrily)—I have shown it many times to-day already and in vain.

Female Flat Hunter—By never giving up we often win the battle that seems hopeless, I am——

Janitor (loftily)—Who are you anyway?

Female Flat Hunter—It will be time enough to ask that question when you want my references. But who are you that——

Janitor—Who am I, who am I? Well, I like that. I would have you know madame: (Janitor sings with great pride and feeling.)

I am the lord high jani-tor,
To whom all bend the knee;
About the flat I proudly soar
In diabolic glee.
My way rare triumph brightly paves,
And with an iron rod
I rule my cringing abject slaves
And ride them all rough shod,
My lord,
And ride them all rough shod.

CHORUS.

With a hi, hi, hi,
And a ha, ha, ha,
My bosom goes pit-a-pat,
For the slaves salaam
To the Great I Am,
Who's the Emperor of the Flat.

I watch each vassal as the cat
Observes the vagrant mouse.
Financially I'm waxing fat,
Because I own the house.
Their wood and coal I steal, care free,
And when their slogans sound
The dumbwaiter adown, ah, me,
I'm nowhere to be found,
My lord,
I'm nowhere to be found.

From head to foot I am a King—
A blooming autocrat.
My sceptre valiantly I swing
And terrorize the flat.
While greater than the copper great,
Who rides the starry night,
I snap my thumbs and laugh at Fate
And plots and dynamite,
My lord,
And plots and dynamite.

CHORUS.

With a hi, hi, hi,
And a ha, ha, ha,
My bosom goes pit-a-pat,
For the slaves salaam
To the Great I Am,
Who's the Emperor of the Flat.

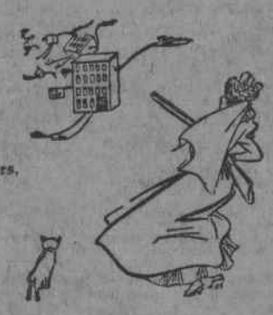
Janitor—Here comes my compatriot. Ah, good morrow, noble brother, how fares it with thee?

Van Driver—Ay, marry, but I am pretty well withal, my lord, and my cestus is, I anything, too small, because of the great prosperity that came in with the present Administration.

Female Flat Hunter—Thou talkest like a member of a Boston Culture Club, and yet, thou speakest in riddles that ill seem thee. And art thou the brother of this janitor?

Van Driver—Only in the fortunes of war. If you would know who I really am I will tell you, or rather sing you briefly and to the point
(Sings in a rollicking, dish-smashing manner.)

I'm the jolly old fellow that rattles the van
O'er the rough shining cobbles as fast as I can,
And it's blithely I sing as I fly on my course,
While I larrup the spots off the hide of the horse.
Oh, the stoves on the bureaus
Together I pile—
My chiaroscuro's
The charm of my style.
With my arms full of bed slats and dumb bells and chairs,
Like a mad untamed thinglet I glide down the stairs,
And I toss the piano, with merriment ripe,
Like the light airy bubble that's blown from a pipe.



CHORUS.

Oh, I dance in my sandals
And drum on the pan,
I'm the monarch of vandals
That rattles the van.

All the glassware at once on the wagon I drop,
And the sideboard I pile with delight on the top;
All the pots and the kettles I pack where it's dry,
And the quilts where they'll gather the rain on the fly.
Oh, the cup and the saucer
And stovelid I pack
With the rich vellum Chaucer
And rare bric-a-brac.
In a howling hodge podge that is fearful to see,
I cavort on the pier glass and shout in my glee,
As I send the ice chest and the gay Rogers' group,
With my foot, on the fly down the steps of the stoop.

CHORUS.

Oh, I dance in my sandals
And drum on the pan,
I'm the monarch of vandals
That rattles the van.

Female Flat Hunter—Let me say, briefly, my lords, that I am but the humble widow of a banker, striving to bring up and educate a family of six daughters on what to you, who are even as princes and plumbers, must seem a paltry income—eight thousand dollars a year. It is an honor to perform before kings, and, with your royal permission, I will sing you the song of my tribulations:
(Sings while wringing her hands in soul harrowing despair.)

I have hunted in vain for a flat,
From the Battery up to the Park,
And I can't find a tenement that
Hasn't bedrooms all gloomy and dark.
Oh, in this one the plumbing's run down,
And in that one the range is too small;
And in this one on children they frown,
And in that one there's no private hall.

CHORUS.

Go search every section
And soon you'll learn that
The pink of perfection
Ne'er blooms in a flat.

In this flat there are too many stairs,
And in that there is not a gas log;
There's no place to hang clothes, like one's cares,
In the one where you can't keep a dog.
I have hunted the flat in despair,
And my spirit is sore, and I flee
To lament, while I tug at my hair,
Woe is me, woe is me, woe is me!

CHORUS.

Go search every section, etc.

Janitor, Van Driver, Flat Hunter—
Janitor—Oh, yes, she's right!
Van Driver—You bet she's right!
Female Flat Hunter—Indeed, I'm right!

Oh, we are the creatures of flats,
And this is our awful refrain,
They fill us with pleasure, and that's
The reason they fill us with pain.

Flat Hunter—I will ne'er find the flat that I'll care to engage.
Janitor—I'll be king of the flat to a mellow old age.
Van Driver—I will crush the piano upon the rampage.
Janitor, Van Driver, Flat Hunter—
Oh, we are the th

Fiction and Fixed In

There is one line of busin be fairly likened to a comme eter, and that is the railroad matter what the feeling in Wal be or how depressed or exhi merchants of the country, the fi ings of the big railroad lines will the story of the return of prosp til the goods begin to move from to another there will be no actua in business. In the same way ther line of business which speaks truth the number of those that constitu leisure classes, and that is the serial trade. The principal readers of seria ries in this country are women, far district telegraph messengers and pe who live in the country on the income f their investments. Nearly all the men the big cities are too busy to read set stories, but in Paris the rentier begins h day by perusing the current instalment continued fiction which he finds in his dail paper. It seems strange to us that an abl bodied man should follow the fortunes of mythical Abelard or Heloise before satisfying himself in regard to the situation on the Bosphorus or the stability of the Triple Alliance, but, nevertheless, this is true, for the serial romance always takes a peculiarly strong hold on the fancy of any one who is in the receipt of a regular, assured income, for which no equivalent in labor is given. Therefore, the increasing popularity of continued stories which are published nowadays in such papers as the Evening Journal indicate surely the growth in this city of a leisurely class, just as surely as the increase in railroad earnings indicates a revival in business.

Miss Irwin's success as the singer of "The New Bully," "Crappy Dan" and other negro melodies has encouraged a great many other professional women to emulate her, and very sad some of these attempts are when we take into consideration the feelings of those who are compelled to listen to her. Miss Mamie Gilroy is a young woman of rare personal charms, great scholarship, vast histrionic talents and matchless scarlet stockings. She is noted for her unostentatious charity and her devotion to her art, but she will try to sing "Honey on My Lips," and because of this one weakness all her good qualities go for naught. Miss Gilroy may know how to bake bread and polish furniture, but she has no more idea of negro music than a conger eel, and her rendering of a really beautiful song is one of the saddest happenings in the whole representation of "Miss Manhattan." This statement is made with a clear remembrance of the many woful gags and spasms of assumed humor with which the sorrow-laden dialogue of that piece is besprinkled.

A native New Yorkers who has just returned here, after having spent a dozen years or more in various foreign capitals, has this to say about the New York of today: "There is one thing I am sure of and that is that in no city in Europe can a man live as well as he can here. Nowhere else can fish and game be found of such fine quality and in such great variety, and the roast beef of old England that we hear so much about is not to be mentioned in comparison with that which can be enjoyed here. The restaurants are better, too, in my opinion than those of either [illegible] I mean by that there are more places here where one can procure an exceptionally good meal than there are in either the French or the English capital. The growth of the city and its improvement in innumerable respects during the past dozen years are a source of constant wonder to me. But what surprises me more than anything else is the growth of the caste feeling which has developed wonderfully since I was a boy and seems likely to rival that of the countries of the Old World in the course of a few years. This seems to me to be due largely to two causes—the formation of colonial societies and the importation of English servants—and I can assure you that before long the spirit of caste will take possession of the servants' halls and spread from there to the drawing rooms. In London there is ten times as much caste below stairs as there is above."

They are actually remaking the highway between Pelham Bridge and New Rochelle, and when the work is done wheelmen will throng that ancient road in far greater numbers than ever before, for this Summer promises to be the greatest from the wheeling standpoint that Westchester has ever known. At Travers Island, the Summer home of the New York Athletic Club, the small clubhouse has been crowded for many Sundays past, and in a very short time it will be no easy matter for a late comer to secure a tennis court or a favorite place in the dining hall of the big house. To compare this condition of things with that which prevailed in athletic circles fifteen years ago shows a most gratifying change in a taste for outdoor sports that is favorably affecting a whole generation of New Yorkers. It may not be amiss to remark in this connection that there is room on more than one Westchester highway for a first-class road house of a kind that would attract the sort of men and women who frequent Delmonico's and the Waldorf in town and do not care to lunch in wayside beer saloons. There are plenty of old-fashioned country houses with ample, well-shaded ground to be had at very moderate rents within reasonable distance of the city limits, but the country landlords have not yet waked up to the new order of things.

There is one lunatic on Ward's Island who always takes his afternoon walk on a certain bit of ground, where he has worn a deep pathway by his footsteps. During the hours of exercise he walks up and down this path, looking over at the roofs and chimneys of Harlem and muttering to himself. "All those houses belong to me. All those houses belong to me!"

One day one of the physicians on the island walked up to him and said: "What's the reason that you spend your time walking up and down this path and muttering that all those houses belong to you?"

"I'm trying to create an impression of that sort, sir," he replied.

That lunatic would make a good president for a sugar trust.

Just now a great many women of fashion are interesting themselves in the old ornamental ironwork that may still be found on the railings and gate posts of some of the older New York houses, and it has become quite the thing for parties of adventurous spirits to make trips to Bleecker, Houston and other old-time streets that have not been completely rebuilt, for the sake of finding and making copies of quaint specimens of ironwork. There is one fence railing in the town that is well worth the attention of these students of antiquity, and that is the one that surrounds Bowling Green. It is quite an ordinary looking fence, there is nothing about it that is noticeable, except that the heavy iron pickets that are mounted at regular distances [illegible] smaller ones be